

EXHIBIT 27

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

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In Re: AUTOMOTIVE PARTS	:	
ANTITRUST LITIGATION	:	
	:	
	:	
ALL PARTS	:	Case No.: 12-MD-02311
	:	Honorable Marianne O. Battani
	:	
THIS RELATES TO: ALL CASES	:	
	:	
	:	
	:	

**DECLARATION OF STEVEN SLIWICKI
IN SUPPORT OF THE SPECIFIED SUBPOENAED ENTITIES'
JOINT OPPOSITION TO THE PARTIES' MOTION TO COMPEL**

I, Steven Sliwicki, hereby declare under penalty of perjury as follows:

1. I am employed as the Department Manager, Financial Reporting, of Mercedes-Benz USA LLC ("MBUSA"). I have been employed by MBUSA since March 1991. In my current role, I am responsible for financial reporting. Unless otherwise noted, the facts set forth herein are based on my personal knowledge.

2. MBUSA's business plans and strategies, costs of production, pricing methods and financial data seek closely-guarded and highly secret proprietary information. I am unaware that MBUSA has ever—in any litigation, and certainly not as a third-party—been compelled to produce this type of highly confidential information. Should this information become public, such disclosure would be extraordinarily damaging to MBUSA.

3. MBUSA has taken significant efforts to maintain the confidentiality of this highly sensitive pricing information. MBUSA sharply limits access to certain pricing information, even to most employees of MBUSA.

4. MBUSA is not an OEM—it does not manufacture or assemble vehicles. Rather, it is a distributor for Daimler AG, an OEM based in Stuttgart, Germany. MBUSA engages in distribution and marketing of vehicles to our U.S. dealerships. Other than spare parts that MBUSA purchases from other companies, as a distributor, MBUSA does not design, select, or purchase parts or components. Components are purchased, and vehicles are primarily assembled outside of the United States, by different companies. Therefore, MBUSA does not have possession or control of data or documents relating to "upstream" purchases.

5. As MBUSA is not involved with component pricing, MBUSA's "gross profit, profit margin or level, operating profit, projected profit, net profit, and/or profit-and-loss statements" have no bearing on the prices other companies pay for component parts. MBUSA's profit information is also highly confidential and closely guarded. Moreover, producing this information would require accessing additional information systems, adding to the burden imposed to collect this information

6. Regarding direct, indirect, and estimated manufacturing, marketing, distribution, selling, and other costs, both fixed and variable for each vehicle, including parts not at issue in the case, management costs, labor costs, tooling costs, energy costs, sales and marketing costs, leasing costs, and R&D costs, to the extent such information even exists in the form sought, MBUSA is not involved in the business of manufacturing or assembly of vehicles, nor is it involved in the manufacturing or purchasing of component parts, all of which is done by other companies. Therefore, MBUSA does not have access to most of this requested information, and

whatever information it does have is highly confidential, closely guarded, and burdensome to collect.

7. MBUSA has consistent, fair, and non-discriminatory policies and practices for all its dealers.

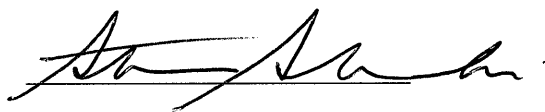
8. Regarding the non-price elements of relationship between MBUSA and its dealers, including advertising subsidies, floor-plan assistance and financing, fuel allowance, dealer inspection charges, any other terms or conditions of the sale, and other “ancillary products and services,” the price that MBUSA pays for a spare part has no bearing on this company-dealer relationship, or on the value of these ancillary products and services.

9. MBUSA is not involved in such things as financing, insurance, floor plan financing. In addition, warranty, subsidies, and rebate terms and prices are determined by the markets in which such products operate and are unrelated to component prices.

10. Many factors are involved in the setting of MSRP, including the prices of competing vehicles of other manufacturers, vehicle features, and sales projections. MSRP is not based on adding up the prices of specific components. Once the MSRP is set, MBUSA sets invoice price for the vehicle. MBUSA will have a single MSRP and single invoice price for each identical vehicle for all its dealers in its network. The relationship between MSRP and invoice price for one dealer will be the same as the relationship between MSRP and invoice price for any other dealer.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 19th day of February, 2016 at ATLANTA, GA.

A handwritten signature in black ink, appearing to be "Anthony S. ...", written over a horizontal line.